

ABSTRACT OF THE DISCLOSURE

A rotation angle detecting device and a torque detecting device, which can prevent waveforms to be outputted from a plurality of semiconductor MR elements, from dispersing due to the material difference of a semiconductor wafer. A plurality of semiconductor MR elements are formed over a common cell of a semiconductor wafer and are arranged to confront at such positions different from each other in a target circumferential direction with respect to corresponding input and output shafts that signals to be outputted according to the rotations of the input and output shafts to be detected may establish a predetermined phase difference in an electrical angle.